

THIS OBJECTION SEEKS TO (I) ALLOW CERTAIN FILED PROOFS OF CLAIM IN REDUCED AMOUNTS, AND WITH PROPER CLASSIFICATION AS UNSECURED GENERAL CREDITOR CLAIMS, AND (II) DISALLOW AND EXPUNGE CERTAIN PROOFS OF CLAIM IN THEIR ENTIRETY. PARTIES RECEIVING THIS NOTICE OF THE TRUSTEE'S TWO HUNDRED TWENTY-SECOND OMNIBUS OBJECTION TO GENERAL CREDITOR CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBITS ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

IF YOU HAVE QUESTIONS, PLEASE CONTACT THE TRUSTEE'S COUNSEL, STUART MITCHELL, ESQ., AT (212) 837-6809.

HUGHES HUBBARD & REED LLP
One Battery Park Plaza
New York, New York 10004
Telephone: (212) 837-6000
Facsimile: (212) 422-4726

Attorneys for James W. Giddens,
Trustee for the SIPA Liquidation of Lehman Brothers Inc.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

LEHMAN BROTHERS INC.,

Debtor.

Case No. 08-01420 (SCC) SIPA

NOTICE OF HEARING ON THE TRUSTEE'S TWO HUNDRED TWENTY-SECOND OMNIBUS OBJECTION TO GENERAL CREDITOR CLAIMS SEEKING TO (I) REDUCE AND/OR RECLASSIFY CERTAIN CLAIMS AND TO ALLOW SUCH CLAIMS AS MODIFIED, AND (II) DISALLOW AND EXPUNGE CERTAIN CLAIMS (ACCOUNTS PAYABLE CLAIMS)

PLEASE TAKE NOTICE that on March 21, 2014, James W. Giddens (the "Trustee"), as trustee for the liquidation of the business of Lehman Brothers Inc. (the "Debtor" or "LBI"), under the Securities Investor Protection Act of 1970, as amended, 15 U.S.C. §§ 78aaa

et seq. (“SIPA”), by and through his undersigned counsel, filed his two hundred twenty-second omnibus objection to general creditor claims (the “Two Hundred Twenty-Second Omnibus Objection to General Creditor Claims”), and that a hearing to consider the Trustee’s Two Hundred Twenty-Second Omnibus Objection to General Creditor Claims will be held before the Honorable Shelley C. Chapman, United States Bankruptcy Judge, at the United States Bankruptcy Court, Alexander Hamilton Customs House, Courtroom 621, One Bowling Green, New York, New York 10004 (the “Bankruptcy Court”), on **May 14, 2014 at 10:00 a.m. (Prevailing Eastern Time)** (the “Hearing”).

PLEASE TAKE FURTHER NOTICE that responses, if any, to entry of the order must (i) be in writing; (ii) state the name and address of the responding party and nature of the claim or interest of such party; (iii) state with particularity the legal and factual bases of such response; (iv) conform to the Federal Rules of Bankruptcy Procedure and Local Bankruptcy Rules; (v) be filed with the Bankruptcy Court, together with proof of service, electronically, in accordance with General Order M-399 by registered users of the Court’s Electronic Case Filing system, and by all other parties in interest, on a 3.5 inch disk, compact disk, or flash drive, preferably in Portable Document Format (PDF), WordPerfect or any other Windows-based word processing format no later than **April 11, 2014 at 4:00 p.m. (Prevailing Eastern Time)** (the “Response Deadline”); and (vi) be served on (a) Hughes Hubbard & Reed LLP, One Battery Park Plaza, New York, New York, 10004, Attn: Meaghan C. Gragg, Esq.; (b) Securities Investor Protection Corporation, 805 Fifteenth Street, N.W., Suite 800, Washington, DC 20005, Attn: Kenneth J. Caputo, Esq.; and (c) Weil Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153, Attn: Maurice Horwitz, Esq. and Lori R. Fife, Esq., with a courtesy copy to

the chambers of the Honorable Shelley C. Chapman, One Bowling Green, New York, New York 10004, Courtroom 621.

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Trustee's Two Hundred Twenty-Second Omnibus Objection to General Creditor Claims or any claim set forth thereon, the Trustee may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Trustee's Two Hundred Twenty-Second Omnibus Objection to General Creditor Claims, which may be entered with no further notice or opportunity to be heard offered to any party.

Dated: New York, New York
March 21, 2014

HUGHES HUBBARD & REED LLP

By: /s/ James B. Kobak, Jr.
James B. Kobak, Jr.
Christopher K. Kiplok
Meaghan C. Gragg
One Battery Park Plaza
New York, New York 10004
Telephone: (212) 837-6000
Facsimile: (212) 422-4726
Email: kobak@hugheshubbard.com

Attorneys for James W. Giddens,
Trustee for the SIPA Liquidation of
Lehman Brothers Inc.

HUGHES HUBBARD & REED LLP

One Battery Park Plaza

New York, New York 10004

Telephone: (212) 837-6000

Facsimile: (212) 422-4726

Attorneys for James W. Giddens

Trustee for the SIPA Liquidation of Lehman Brothers Inc.

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

LEHMAN BROTHERS INC.,

Debtor.

Case No. 08-01420 (SCC) SIPA

**THE TRUSTEE'S TWO HUNDRED TWENTY-SECOND OMNIBUS OBJECTION TO
GENERAL CREDITOR CLAIMS SEEKING (I) TO REDUCE AND/OR RECLASSIFY
CERTAIN CLAIMS AND TO ALLOW SUCH CLAIMS AS MODIFIED, AND (II) TO
DISALLOW AND EXPUNGE CERTAIN CLAIMS (ACCOUNTS PAYABLE CLAIMS)**

**THIS OBJECTION SEEKS TO (I) ALLOW CERTAIN FILED PROOFS OF CLAIM IN
REDUCED AMOUNTS, AND WITH PROPER CLASSIFICATION AS UNSECURED
GENERAL CREDITOR CLAIMS, AND (II) DISALLOW AND EXPUNGE CERTAIN
PROOFS OF CLAIM IN THEIR ENTIRETY. PARTIES RECEIVING THIS NOTICE
OF THE TRUSTEE'S TWO HUNDRED TWENTY-SECOND OMNIBUS OBJECTION
TO GENERAL CREDITOR CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION
TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS
OBJECTION AND/OR IN THE EXHIBITS ATTACHED THERETO TO DETERMINE
WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT THE TRUSTEE'S COUNSEL,
STUART MITCHELL, ESQ., AT (212) 837-6809.**

TO THE HONORABLE SHELLEY C. CHAPMAN,
UNITED STATES BANKRUPTCY JUDGE:

James W. Giddens (the “Trustee”), as Trustee for the liquidation of the business of Lehman Brothers Inc. (the “Debtor” or “LBI”) under the Securities Investor Protection Act of 1970 as amended, 15 U.S.C. §§ 78aaa *et seq.* (“SIPA”),¹ by and through his undersigned counsel, respectfully represents as follows:

RELIEF REQUESTED

1. The Trustee files this two hundred twenty-second omnibus objection to general creditor claims (the “Two Hundred Twenty-Second Omnibus Objection to General Creditor Claims”) pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), as made applicable to this proceeding pursuant to sections 78fff(b) and 78fff-1(a) of SIPA, Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to general creditor claims filed in this SIPA proceeding (the “General Creditor Claim Objection Procedures Order,” ECF No. 5441), seeking to (i) reduce, reclassify where applicable, and allow the claims listed on Exhibit A annexed hereto, and (ii) disallow and expunge in their entirety the claims listed on Exhibit B annexed hereto. The Trustee’s proposed order (the “Proposed Order”) is annexed hereto as Exhibit C.

2. The proofs of claim identified on Exhibit A and Exhibit B (collectively, the “Accounts Payable Claims” or the “Claims”) are claims filed by vendors (the “Vendor Claimants”) seeking to collect amounts in connection with services allegedly rendered and/or goods allegedly provided to LBI and/or other Lehman entities. Based on a review of the

1. For convenience, subsequent references to SIPA may omit “15 U.S.C.”

Accounts Payable Claims and an analysis of certain of the books and records of the LBI estate (the “Books and Records”), (i) the amounts claimed in the Accounts Payable Claims listed on Exhibit A contradict the Books and Records and should be reduced in the amounts listed on Exhibit A under the heading “*Claim as Modified*” and (ii) the Accounts Payable Claims listed on Exhibit B do not have any right to payment from the LBI estate for the amounts claimed and should be disallowed and expunged in their entirety.

3. In addition, the Accounts Payable Claims on Exhibit A numbered 588 and 7002171 should be reclassified from secured to unsecured status because these Claims do not meet the requirements for secured status under the Bankruptcy Code. *See* 11 U.S.C. § 506. And, the Accounts Payable Claims on Exhibit A numbered 82, 320 and 7000122 should be reclassified from priority status to general unsecured status because these Claims do not meet the statutory requirements for priority under the Bankruptcy Code. *See* 11 U.S.C. § 507(a)(4).

4. The Trustee therefore requests that the Court (i) reduce, and, where applicable, reclassify, each Accounts Payable Claim listed on Exhibit A to the amount and priority set forth under the heading “*Claim as Modified*,” and allow each Accounts Payable Claim on Exhibit A to the extent of such amount and priority, and (ii) disallow and expunge each Accounts Payable claim on Exhibit B in its entirety.

JURISDICTION

5. Following removal to this Court for all purposes as required for SIPA cases by section 78eee(b)(4) of SIPA, this Court has “all of the jurisdiction, powers, and duties conferred by [SIPA] upon the court to which application for the issuance of the protective decree was made.” 15 U.S.C. § 78eee(b)(4).

6. Venue is proper in this Court pursuant to SIPA section 78eee(a)(3) and 15 U.S.C. section 78aa.

BACKGROUND

7. On September 19, 2008 (the “Filing Date”), the Honorable Gerard E. Lynch, United States District Court, Southern District of New York, entered the Order Commencing Liquidation of LBI (the “LBI Liquidation Order,” ECF. No. 1) pursuant to the provisions of SIPA in the case captioned *Securities Investor Protection Corporation v. Lehman Brothers Inc.*, Case No. 08-CIV-8119 (GEL). The LBI Liquidation Order, *inter alia*, (i) appointed the Trustee for the liquidation of the business of LBI pursuant to section 78eee(b)(3) of SIPA; and (ii) removed the case to this Court for all purposes as required for SIPA cases by section 78eee(b)(4) of SIPA, in the case captioned *In re Lehman Brothers Inc.*, Case No. 08-01420 (JMP) (the “SIPA Proceeding”).

8. On November 7, 2008, the Court entered the Order Approving Form and Manner of Publication and Mailing of Notice of Commencement; Specifying Procedures and Forms for Filing, Determination, and Adjudication of Claims; Fixing a Meeting of Customers and Other Creditors; and Fixing Interim Reporting Pursuant to SIPA (the “Claims Process Order,” ECF No. 241). Beginning on December 1, 2008, consistent with SIPA section 78fff-2(a)(1), the Trustee mailed more than 905,000 claims packages with filing information to former LBI customers and other potential claimants (the “Claims Process Notice”) and posted claims filing information on the Trustee’s website (www.lehmantrustee.com) and SIPC’s website (www.sipc.org). The Trustee also published notice of the claims process in The New York Times, The Wall Street Journal and The Financial Times.

9. Pursuant to SIPA section 78fff-2(a)(3) and the Customer Claims Process Order, customer claims seeking maximum protection under SIPA must have been received by the Trustee on or before January 30, 2009. All customer claims and general creditor claims must have been received by the Trustee by June 1, 2009 and no claims of any kind will be allowed

unless received by the Trustee on or before June 1, 2009 (the “Bar Date”). In addition to the Bar Date, on September 19, 2013, the Bankruptcy Court entered an order (the “Administrative Bar Date Order”) that established October 31, 2013 (the “Administrative Bar Date”) as the deadline to file a proof of claim for certain administrative expense claims against the LBI estate, as further described in the Administrative Bar Date Order, with respect to such administrative expenses arising between September 19, 2008 and August 31, 2013. The Administrative Bar Date has now passed. A copy of the Customer Claims Process Order was made publicly available at www.lehmantrustee.com. The Trustee’s website allowed claimants filing electronically to upload documents as part of their claim submission and thereby comply with the instructions to include supporting documentation set forth in the Proof of Claim.

10. On November 15, 2012, the Court entered the General Creditor Claim Objection Procedures Order, which authorizes the Trustee, among other things, to file omnibus objections to no more than 200 general creditor claims at a time, on various grounds, including the grounds that: (i) the claims subject to the omnibus objection seek recovery of amounts for which LBI is not liable; (ii) the claims subject to the omnibus objection were incorrectly classified; and (iii) the amount claimed in the claims subject to the omnibus objection contradicts LBI’s books and records.

ARGUMENT

11. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re DJK Residential LLC*, 416 B.R. 100, 104-05 (Bankr. S.D.N.Y. 2009); *In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff’d, sub nom. Peter J. Solomon Co. v. Oneida Ltd.*, No. 09

Civ. 2229 (DC), 2010 WL 234827 (S.D.N.Y. Jan. 22, 2010); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

**I. THE CLAIMS LISTED ON EXHIBIT A SHOULD
BE ALLOWED IN THE REDUCED AMOUNTS ONLY
AND THE CLAIMS LISTED ON EXHIBIT B
SHOULD BE DISALLOWED AND EXPUNGED**

12. Section 502(b) of the Bankruptcy Code provides, in relevant part, that a court should determine the amount of a claim subject to an objection “as of the date of the filing of the petition, and shall allow such claim in such amount,” and that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b). The General Creditor Claim Objection Procedures Order authorizes the Trustee to file omnibus objections “seeking reduction [and/or] reclassification . . . [on the grounds that] the amount claimed contradicts LBI’s books and records; provided that the Trustee will include the amount of such General Creditor Claim, if any, reflected in LBI’s books and records.” General Creditor Claim Objection Procedures Orders at 2. Moreover, section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1).

13. The Trustee’s counsel analyzed the general creditor claims filed on the claims register in this case and maintained by the Trustee’s claim agent, as well as the Books and Records. The Claims listed on Exhibit A should be reduced and the Claims listed on Exhibit B should be disallowed and expunged because, in each case, they seek a recovery for invoices, purchase orders, and other supporting documentation (collectively, the “Invoices”) which (i) do not appear on the Books and Records; (ii) appear on the Books and Records as constituting

obligations of a Lehman entity other than LBI; (iii) appear on the Books and Records as paid or cancelled; and/or (iv) otherwise do not establish a basis for LBI liability.

14. The Claims listed on Exhibit A do not represent valid obligations of LBI to the extent that their claimed amounts exceed the amounts supported by the Books and Records. Accordingly, the Accounts Payable Claims should be allowed only in the amounts supported by the Books and Records, as indicated on Exhibit A under the heading “*Claim as Modified.*”

15. The Claims listed on Exhibit B do not represent any obligation of LBI and, as such, should be expunged from the claims register in their entirety. If the Claims listed on Exhibit B remain on the claims register, parties who do not hold valid claims against the LBI Estate will recover.

II. CERTAIN OF THE ACCOUNTS PAYABLE CLAIMS ON EXHIBIT A SHOULD BE RECLASSIFIED

16. Certain of the Accounts Payable Claims listed on Exhibit A must be reclassified from the secured or priority status asserted by the Vendor Claimants to general unsecured status because the claims are not entitled to either secured or priority status under the Bankruptcy Code. *See* 11 U.S.C. §§ 506, 507(a)(4).

A. Claims for Allegedly Secured Amounts

17. The Accounts Payable Claims on Exhibit A numbered 588 and 7002171 assert claims for allegedly secured amounts (the “Asserted Secured Claims”). In order to assert a secured claim, a creditor must demonstrate that its claim is “secured by a lien on property in which the estate has an interest, or that is subject to setoff under 553 of this title.” 11 U.S.C. § 506(a). Absent evidence of such a lien or other security interest, the claim is unsecured. *See, e.g., In re Dairy Mart Convenience Stores, Inc.*, 351 F.3d 86, 91 (2d Cir. 2003) (absent a direct security interest, creditor is an unsecured creditor on the debtor’s estate); *In re Trace Int’l*

Holdings, Inc., 284 B.R. 32, 39 (Bankr. S.D.N.Y. 2002); *see also* Fed. R. Bankr. P. 3001(d) (“If a security interest in property of the debtor is claimed, the proof of claim shall be accompanied by evidence that the security interest has been perfected.”).

18. Neither of the Asserted Secured Claims alleges any lien or property in which the LBI estate has an interest or a right to setoff that purportedly secures the amounts claimed. Accordingly, the Asserted Secured Claims do not qualify as secured claims under § 506(a) and should be reclassified as unsecured general creditor claims, as indicated on Exhibit A under the heading “*Claim as Modified*.”

B. Claims Seeking Priority Treatment

19. The claimants asserting Accounts Payable Claims on Exhibit A numbered 82, 320 and 7000122 seek priority treatment of their claims for services performed as independent contractors (the “Asserted Priority Claims”). Bankruptcy Code § 507(a)(4)(B) provides priority entitlement to claims for “sales commissions earned by an individual or by a corporation with only 1 employee, acting as an independent contractor in the sale of goods or services for the debtor in the ordinary course of the debtor’s business if, and only if, during the 12 months preceding that date,² at least 75 percent of the amount that the individual or corporation earned by acting as an independent contractor in the sale of goods or services was earned from the debtor.” 11 U.S.C. § 507(a)(4)(B); *see also In re Chateaugay Corp.*, 102 B.R. 335, 353 (Bankr. S.D.N.Y. 1989) (“Additionally, it is clear that the burden of establishing entitlement to priority rests with the claimant.”).

20. Neither of the Asserted Priority Claims asserts claims for sales commissions earned in the sale of goods or services of LBI in the ordinary course, nor makes any assertion

2 The earlier of the date of the filing of the petition or the date of the cessation of the debtor’s business. 11 U.S.C. § 507(1)(4).

that in the year preceding the Filing Date, at least seventy-five percent of their earnings as independent contractors were earned from LBI.

21. Accordingly, the Asserted Priority Claims are not entitled to priority treatment under § 507(a)(4)(B) and should be reclassified as unsecured general creditor claims, as indicated on Exhibit A under the heading “*Claim as Modified.*”

RESERVATION OF RIGHTS

22. The Trustee reserves all rights to object on any other basis to any Accounts Payable Claim or any portion of any Accounts Payable Claim for which the Court does not grant the relief requested herein.

NOTICE

23. Notice of this Two Hundred Twenty-Second Omnibus Objection to General Creditor Claims has been provided to (i) each claimant listed on Exhibit A via First-Class Mail; and (ii) the list of parties requesting notice of pleadings in accordance with the Court’s Amended Order Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 1015(c) and 9007 Implementing Certain Notice and Case Management Procedures and Related Relief entered by the Court on July 13, 2010 (ECF No. 3466), and will be immediately available for inspection upon filing with the Court at the Trustee’s website, www.lehmantrustee.com. The Trustee submits that no other or further notice need be provided.

NO PRIOR RELIEF REQUESTED

24. No previous request for the relief requested herein has been made by the Trustee to this or any other Court.

CONCLUSION

25. For the reasons stated herein, the Trustee respectfully requests that the Court enter an order (i) allowing the Accounts Payable Claims listed on Exhibit A in the reduced amounts

and priorities indicated therein, (ii) disallowing and expunging in their entirety the Accounts Payable Claims listed on Exhibit B, and (iii) granting such other and further relief as is just.

Dated: New York, New York
March 21, 2014

HUGHES HUBBARD & REED LLP

By: /s/ James B. Kobak, Jr.
James B. Kobak, Jr.
Christopher K. Kiplok
Meaghan C. Gragg
One Battery Park Plaza
New York, New York 10004
Telephone: (212) 837-6000
Facsimile: (212) 422-4726
Email: kobak@hugheshubbard.com

Attorneys for James W. Giddens,
Trustee for the SIPA Liquidation of
Lehman Brothers Inc.

EXHIBIT A

IN RE LEHMAN BROTHERS INC., CASE NO: 08-01420 (SCC) SIPA

TWO HUNDRED TWENTY-SECOND OMNIBUS OBJECTION: EXHIBIT A- ACCOUNTS PAYABLE CLAIMS (REDUCE/RECLASS)

	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
1	ADKINS, DON E. 850 AMSTERDAM AVENUE APARTMENT 15A NEW YORK, NY 10025	7000122	12/16/2008	- (A) - (S) \$1,400.00 (P) - (U) \$1,400.00 (T)	- (A) - (S) - (P) \$1,400.00 (U) \$1,400.00 (T)
2	ADMIT ONE LLC DAVID B BLUMENSON C/O ADMIT ONE LLC 1412 BROADWAY SUITE 1800 NEW YORK, NY 10018	7000025	12/5/2008	- (A) - (S) - (P) \$16,340.00 (U) \$16,340.00 (T)	- (A) - (S) - (P) \$11,880.00 (U) \$11,880.00 (T)
3	AL BROOKS THEATRE TICKET AGENCY, INC. 900 WILSHIRE BLVD. LOS ANGELES, CA 90017-4701	4508	4/13/2009	- (A) - (S) - (P) \$18,811.00 (U) \$18,811.00 (T)	- (A) - (S) - (P) \$16,868.00 (U) \$16,868.00 (T)
4	ALL SYSTEMS INSTALLATION SERVICES LLC N CAMERON RUSSELL WENDER LAW GROUP, PLLC ONE PENN PLAZA, SUITE 2527 NEW YORK, NY 10119	7000326	1/13/2009	- (A) - (S) - (P) \$42,966.35 (U) \$42,966.35 (T)	- (A) - (S) - (P) \$13,254.24 (U) \$13,254.24 (T)
5	ALTMAN -HINES CHAUFFEURED LIMOUSINES & SEDANS INC 2340 N. TALMAN AVENUE CHICAGO, IL 60647	3638	2/18/2009	- (A) - (S) - (P) \$1,169.10 (U) \$1,169.10 (T)	- (A) - (S) - (P) \$380.10 (U) \$380.10 (T)
6	ARCH PAGING INC. P.O. BOX 4062 WOBURN, MA 01888-4062	3527	2/9/2009	- (A) - (S) - (P) \$4,562.27 (U) \$4,562.27 (T)	- (A) - (S) - (P) \$3,963.43 (U) \$3,963.43 (T)

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
7	AXIS GLOBAL LOGISTICS, LLC P.O. BOX 780108 MASPETH, NY 11378	788	1/9/2009	- (A) - (S) - (P) \$9,991.66 (U) \$9,991.66 (T)	- (A) - (S) - (P) \$4,473.28 (U) \$4,473.28 (T)
8	BIO CENTURY PUBLICATIONS, INC. PO BOX 1246 SAN CARLOS, CA 94070-1246	158	12/12/2008	- (A) - (S) - (P) \$2,995.00 (U) \$2,995.00 (T)	- (A) - (S) - (P) \$410.27 (U) \$410.27 (T)
9	BLACKWATCH BROKERAGE INC. PO BOX 1605 NEW YORK, NY 10008-1605	3289	2/2/2009	- (A) - (S) - (P) \$3,191.51 (U) \$3,191.51 (T)	- (A) - (S) - (P) \$3,087.39 (U) \$3,087.39 (T)
10	BTIG LLC BRIAN ENDRES - CONTROLLER 450 SANSOME STREET, 16TH FLOOR ATTENTION; BRIAN ENDRES SAN FRANCISCO, CA 94111	8003042	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$239,228.00 (U) \$239,228.00 (T)
11	CAFE VENUE 67 FIFTH STREET SAN FRANCISCO, CA 94103-1812	3193	1/30/2009	- (A) - (S) - (P) \$748.71 (U) \$748.71 (T)	- (A) - (S) - (P) \$698.71 (U) \$698.71 (T)
12	CAREY LIMOUSINE OF TAMPA BAY MICHELE A OHARA PO BOX 7520 CLEARWATER, FL 33758	7000118	12/15/2008	- (A) - (S) - (P) \$2,567.40 (U) \$2,567.40 (T)	- (A) - (S) - (P) \$922.20 (U) \$922.20 (T)
13	CHAMPION INTERNATIONAL MOVING, LTD. ONE CHAMPION WAY 1 CHAMPION WAY CANONSBURG, PA 15317-5825	7000741	1/29/2009	- (A) - (S) - (P) \$8,223.27 (U) \$8,223.27 (T)	- (A) - (S) - (P) \$7,455.27 (U) \$7,455.27 (T)

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
14	CLAYTON SERVICES, INC. C/O JOSEPH L. CLASEN, ESQ. AND CHRISTOPHER J. MAJOR, ESQ. ROBINSON & COLE LLP 1055 WASHINGTON BLVD., 9TH FL. STAMFORD, CT 06901	1626	1/26/2009	- (A) - (S) - (P) \$27,279.00 (U) \$27,279.00 (T)	- (A) - (S) - (P) \$22,756.00 (U) \$22,756.00 (T)
15	CONTRARIAN FUNDS, LLC TRANSFEROR: MERCER, INC ATTN: ALISA MUMOLA 411 WEST PUTNAM AVENUE, SUITE 425 GREENWICH, CT 06830	4415	5/1/2009	- (A) - (S) - (P) \$180,380.00 (U) \$180,380.00 (T)	- (A) - (S) - (P) \$54,880.00 (U) \$54,880.00 (T)
16	COOK, LESLIE AON CONSULTING 1100 REYNOLDS BLVD. WINSTON SALEM, NC 27105	4238	3/27/2009	- (A) - (S) - (P) \$283,667.50 (U) \$283,667.50 (T)	- (A) - (S) - (P) \$174,850.00 (U) \$174,850.00 (T)
17	DAV EL RESERVATIONS SYSTEM, INC. SCOTT A SOLOMBRINO 200 SECOND STREET CHELSEA, MA 02150-1802	4836	5/28/2009	- (A) - (S) - (P) \$87,937.88 (U) \$87,937.88 (T)	- (A) - (S) - (P) \$8,885.46 (U) \$8,885.46 (T)
18	DGWB, INC. 217 N. MAIN STREET SUITE 200 SANTA ANA, CA 92701	781	1/8/2009	- (A) - (S) - (P) \$386,587.68 (U) \$386,587.68 (T)	- (A) - (S) - (P) \$43,337.73 (U) \$43,337.73 (T)
19	EDELMAN, DANIEL J. DBA EDELMAN MARILYN COTA 21992 NETWORK PL. CHICAGO, IL 60673	7001294	3/6/2009	- (A) - (S) - (P) \$10,488.30 (U) \$10,488.30 (T)	- (A) - (S) - (P) \$3,483.80 (U) \$3,483.80 (T)
20	GEOTEXT TRANSLATIONS, INC JUAN LAGO 259 WEST 30TH STREET 17TH FL NEW YORK, NY 10001	9001529	1/22/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$30,759.70 (U) \$30,759.70 (T)

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	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
21	GIFTED PORTFOLIO 215 PARK AVENUE SOUTH SUITE 1707 NEW YORK, NY 10003	94	12/10/2008	- (A) - (S) - (P) \$17,125.14 (U) \$17,125.14 (T)	- (A) - (S) - (P) \$14,192.69 (U) \$14,192.69 (T)
22	HEWLETT-PACKARD CO. ATTN: KEN HIGMAN 2125 E. KATELLA AVENUE # 400 ANAHEIM, CA 92806	1283	1/22/2009	- (A) - (S) - (P) \$979,751.16 (U) \$979,751.16 (T)	- (A) - (S) - (P) \$328,572.67 (U) \$328,572.67 (T)
23	IHS GLOBAL INSIGHT (USA) INC ANN FARINO 24 HARTWELL AVE LEXINGTON, MA 02421-3158	2101	1/5/2009	- (A) - (S) - (P) \$54,762.31 (U) \$54,762.31 (T)	- (A) - (S) - (P) \$44,433.37 (U) \$44,433.37 (T)
24	INSTITUTIONAL INVESTOR, INC SUNNY SINGH 225 PARK AVE, SOUTH 7TH FLOOR FINANCE DEPT NEW YORK, NY 10003	7000176	12/22/2008	- (A) - (S) - (P) \$16,145.00 (U) \$16,145.00 (T)	- (A) - (S) - (P) \$4,500.00 (U) \$4,500.00 (T)
25	KEKST AND COMPANY INCORPORATED 437 MADISON AVENUE - 19TH FLOOR NEW YORK, NY 10022	4531	5/15/2009	- (A) - (S) - (P) \$514,374.17 (U) \$514,374.17 (T)	- (A) - (S) - (P) \$172,016.24 (U) \$172,016.24 (T)
26	LEE HECHT HARRISON, LLC 175 BROAD HOLLOW ROAD MELVILLE, NY 11747	3568	2/9/2009	- (A) - (S) - (P) \$68,150.00 (U) \$68,150.00 (T)	- (A) - (S) - (P) \$3,550.00 (U) \$3,550.00 (T)
27	LIQUIDITY SOLUTIONS, INC. TRANSFEROR: TOWN CAR EXECUTIVE CAR AND LIMO ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	75	12/9/2008	- (A) - (S) - (P) \$39,502.71 (U) \$39,502.71 (T)	- (A) - (S) - (P) \$39,337.12 (U) \$39,337.12 (T)

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	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
28	LOUIS CAPITAL MARKETS LP 500 FIFTH AVENUE SUITE 2010 NEW YORK, NY 10110	2106	10/13/2008	- (A) - (S) - (P) \$19,393.50 (U) \$19,393.50 (T)	- (A) - (S) - (P) \$18,617.29 (U) \$18,617.29 (T)
29	M DELVIN AND ASSOCIATES 1240 E TUJUNGA AVE BURBANK, CA 91501	7001368	4/14/2009	- (A) - (S) - (P) \$161,630.53 (U) \$161,630.53 (T)	- (A) - (S) - (P) \$5,919.75 (U) \$5,919.75 (T)
30	MACGREGOR GROUP, INC. P.O. BOX 1669 NEW YORK, NY 10008-1669	3290	2/2/2009	- (A) - (S) - (P) \$19,050.00 (U) \$19,050.00 (T)	- (A) - (S) - (P) \$17,190.00 (U) \$17,190.00 (T)
31	MATHWORKS INC., THE 3 APPLE HILL DRIVE NATICK, MA 01760-2098	1300	1/22/2009	- (A) - (S) - (P) \$5,317.90 (U) \$5,317.90 (T)	- (A) - (S) - (P) \$385.25 (U) \$385.25 (T)
32	MAZE COMPUTER COMMUNICATIONS, INC. 3 WILLOW COURT WHITEHOUSE STATION, NJ 08889	1340	1/5/2009	- (A) - (S) - (P) \$32,368.75 (U) \$32,368.75 (T)	- (A) - (S) - (P) \$31,099.58 (U) \$31,099.58 (T)
33	METRO OFFICE FURNITURE RENTAL, INC 310 FIFTH AVENUE NEW YORK, NY 10001	8000442	12/19/2008	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$4,585.14 (U) \$4,585.14 (T)
34	MILROSE CONSULTANTS, INC. 498 SEVENTH AVENUE 8TH FLOOR NEW YORK, NY 10018-6944	673	1/5/2009	- (A) - (S) - (P) \$88,287.12 (U) \$88,287.12 (T)	- (A) - (S) - (P) \$56,374.00 (U) \$56,374.00 (T)

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	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
35	MLLER TABAK & CO. LLC JEFF MILLER 331 MADISON AVENUE 12TH FLOOR NEW YORK, NY 10017	8003366	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$101,510.00 (U) \$101,510.00 (T)
36	MUSSER, PHILIP A. NEW FRONTIER STRATEGY 315 KENTUCKY AVENUE ALEXANDRIA, VA 22305	320	12/19/2008	- (A) - (S) \$15,885.48 (P) - (U) \$15,885.48 (T)	- (A) - (S) - (P) \$15,885.48 (U) \$15,885.48 (T)
37	NETSCOUT SYSTEMS INC JEANNE CAMARA 310 LITTLETON ROAD WESTFORD, MA 01886	7000119	12/15/2008	- (A) - (S) - (P) \$23,292.54 (U) \$23,292.54 (T)	- (A) - (S) - (P) \$19,764.54 (U) \$19,764.54 (T)
38	NEWEDGE USA, LLC THOMAS GILLIS 550 WEST JACKSON BLVD. SUITE 500 CHICAGO, IL 60660-5716	8003313	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$190,435.91 (U) \$190,435.91 (T)
39	NITTAN CAPITAL ASIA LIMITED SUITE 709, 7TH FLOOR, JARDINE HOUSE, 1 CONNAUGHT PLACE, ATTN: MR. CLARENCE NG, DIRECTOR HONG KONG CHINA	2238	1/14/2009	- (A) - (S) - (P) \$17,214.41 (U) \$17,214.41 (T)	- (A) - (S) - (P) \$3,500.00 (U) \$3,500.00 (T)
40	NITTAN CAPITAL SINGAPORE PTE LTD MICHELLE CHUA 9 RAFFLES PLACE #16-21 REPUBLIC PLAZA II SINGAPORE 048619 SINGAPORE	8003811	5/13/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$7,469.40 (U) \$7,469.40 (T)
41	NITTAN FX LIMITED 3-14, 3-CHOME NIHONBASHI HONGOKUCHO CHUO-KU TOKYO 103-0021, JAPAN JAPAN	588	12/30/2008	- (A) \$3,931.94 (S) - (P) \$0.00 (U) \$3,931.94 (T)	- (A) - (S) - (P) \$1,788.95 (U) \$1,788.95 (T)

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	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
42	OPEN SYSTEMS TECHNOLOGIES STEVEN G WATSON 462 7TH AVENUE, 15TH FLOOR NEW YORK, NY 10018	7001061	1/30/2009	- (A) - (S) - (P) \$158,375.00 (U) \$158,375.00 (T)	- (A) - (S) - (P) \$28,125.00 (U) \$28,125.00 (T)
43	PRECISION ENGRAVING COMPANY 243 DIXON AVENUE AMITYVILLE, NY 11701	4648	5/21/2009	- (A) - (S) - (P) \$43,455.03 (U) \$43,455.03 (T)	- (A) - (S) - (P) \$1,603.96 (U) \$1,603.96 (T)
44	PREMIER PARTNERS INC 48 WOODPART ROAD 2ND FLOOR SPARTA, NJ 07871	5	12/5/2008	- (A) - (S) - (P) \$5,350.00 (U) \$5,350.00 (T)	- (A) - (S) - (P) \$891.67 (U) \$891.67 (T)
45	PURA FLO CORPORATION PO BOX 690447 HOUSTON, TX 77269-0447	291	12/18/2008	- (A) - (S) - (P) \$151.56 (U) \$151.56 (T)	- (A) - (S) - (P) \$98.51 (U) \$98.51 (T)
46	QWEST CORPORATION ATTN: JANE FREY 1801 CALIFORNIA ST. RM 900 DENVER, CO 80202	5744	6/1/2009	- (A) - (S) - (P) \$43,708.84 (U) \$43,708.84 (T)	- (A) - (S) - (P) \$509.72 (U) \$509.72 (T)
47	RJ POTTER COMPANY WILLIAMS SQUARE-SUITE 360 5215 NORTH O'CONNOR BLVD IRVING, TX 75039	3607	2/16/2009	- (A) - (S) - (P) \$24,000.00 (U) \$24,000.00 (T)	- (A) - (S) - (P) \$1,318.68 (U) \$1,318.68 (T)
48	ROOT LEARNING, INC BRUCE A HULBERT 5470 MAIN STREET SYLVANIA, OH 43560	7002224	5/29/2009	- (A) - (S) - (P) \$4,200.00 (U) \$4,200.00 (T)	- (A) - (S) - (P) \$900.00 (U) \$900.00 (T)

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	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
49	ROSE PRESS INC 8 NORTH 14TH AVE MT VERNON, NY 10550	550	12/29/2008	- (A) - (S) - (P) \$4,123.10 (U) \$4,123.10 (T)	- (A) - (S) - (P) \$3,640.83 (U) \$3,640.83 (T)
50	SCOTT LOGIC LTD. GARY SCOTT 1 ST JAMES GATE NEWCASTLE UPON TYNE NE1 4AD UNITED KINGDOM	3464	2/5/2009	- (A) - (S) - (P) \$370,328.22 (U) \$370,328.22 (T)	- (A) - (S) - (P) \$49,522.85 (U) \$49,522.85 (T)
51	SDS FINANCIAL TECHNOLOGIES 111 BROADWAY - 6TH FLOOR NEW YORK, NY 10006	474	12/29/2008	- (A) - (S) - (P) \$6,827.64 (U) \$6,827.64 (T)	- (A) - (S) - (P) \$1,441.40 (U) \$1,441.40 (T)
52	SECURITIES TRAINING CORP ATTN: ACCOUNTS RECEIVABLE 17 BATTERY PLACE, SUITE 1025 NEW YORK, NY 10004	3039	1/30/2009	- (A) - (S) - (P) \$271,734.49 (U) \$271,734.49 (T)	- (A) - (S) - (P) \$185,955.39 (U) \$185,955.39 (T)
53	SEOUL MONEY BROKERAGE SERVICES., LTD CHUNG, KYU YOUNG KFB BLDG 4-1, 1-GA, MYONG-DONG SEOUL 100-021 SOUTH KOREA	8000637	12/30/2008	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$183.44 (U) \$183.44 (T)
54	SONTAG, LAUREN 14 MANOR DRIVE GOLDENS BRIDGE, NY 10526-1204	82	12/10/2008	- (A) - (S) \$2,500.00 (P) - (U) \$2,500.00 (T)	- (A) - (S) - (P) \$2,500.00 (U) \$2,500.00 (T)
55	STAFFMARK INVESTMENTS, LLC TERRI AYERS 435 ELM STREET SUITE 300 CINCINNATI, OH 45202	7000167	12/22/2008	- (A) - (S) - (P) \$8,274.69 (U) \$8,274.69 (T)	- (A) - (S) - (P) \$7,774.69 (U) \$7,774.69 (T)

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	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
56	THE BANK OF NEW YORK MELLON JAMES D. NEWELL BUCHANAN INGERSOLL & ROONEY, PC 20TH FLOOR, ONE OXFORD CENTER PITTSBURGH, PA 15219	7002171	5/28/2009	- (A) \$1,084.32 (S) - (P) - (U) \$1,084.32 (T)	- (A) - (S) - (P) \$686.53 (U) \$686.53 (T)
57	THE CORPORATE PRESENCE, INC STEPHEN E COOK 19 WEST 21ST STREET SUITE 303 NEW YORK, NY 10010	7000207	12/29/2008	- (A) - (S) - (P) \$383,274.28 (U) \$383,274.28 (T)	- (A) - (S) - (P) \$286,628.97 (U) \$286,628.97 (T)
58	TULLET PREBON (EUROPE) LIMITED JAMES S. CARR, ESQ. C/O KELLEY DRYE & WARREN LLP 101 PARK AVENUE 29TH FLOOR NEW YORK, NY 10178	7002146	5/28/2009	- (A) - (S) - (P) \$482,411.15 (U) \$482,411.15 (T)	- (A) - (S) - (P) \$471,827.38 (U) \$471,827.38 (T)
59	TULLETT PREBON (SINGAPORE) LIMITED KELLEY DRYE & WARREN LLP 101 PARK AVENUE 28TH FLOOR NEW YORK, NY 10178	8002610	1/29/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$321,960.70 (U) \$321,960.70 (T)
60	TULLETT PREBON HOLDINGS CORPORATION KELLEY DRYE & WARREN C/O KELLEY DRYE & WARREN 101 PARK AVENUE NEW YORK, NY 10178	8001996	1/28/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$729,097.12 (U) \$729,097.12 (T)
61	UNIMAC FINANCIAL 350 MICHELA PLACE CARLSTADT, NJ 07072-2304	167	12/12/2008	- (A) - (S) - (P) \$115,691.58 (U) \$115,691.58 (T)	- (A) - (S) - (P) \$90,810.81 (U) \$90,810.81 (T)
62	VONWIN CAPITAL MANAGEMENT, LP TRANSFEROR: UNIRISC, INC ROGER VON SPIEGEL, MANAGING DIRECTOR 261 FIFTH AVENUE, 22ND FLOOR NEW YORK, NY 10016	7001326	3/26/2009	- (A) - (S) - (P) \$132,990.90 (U) \$132,990.90 (T)	- (A) - (S) - (P) \$127,322.90 (U) \$127,322.90 (T)

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	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
63	XCAPER INDUSTRIES, LLC 17321 EASTMAN IRVINE, CA 92614	8000135	12/8/2008	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$16,486.36 (U) \$16,486.36 (T)
				- (A) \$5,016.26 (S) \$19,785.48 (P)	- (A) - (S) - (P)
	Total			\$5,199,168.35 (U) \$5,223,970.09 (T)	\$4,053,387.88 (U) \$4,053,387.88 (T)

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EXHIBIT B

IN RE LEHMAN BROTHERS INC., CASE No: 08-01420 (SCC) SIPA

TWO HUNDRED TWENTY-SECOND OMNIBUS OBJECTION: EXHIBIT B - ACCOUNTS PAYABLE CLAIMS (NO LIABILITY)

	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED DISALLOWANCE
1	ALLO COMMUNICATIONS ALLISON R O'NEIL 610 BROADWAY IMPERIAL, NE 69033	7000060	12/9/2008	\$19,500.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
2	AS ADVOKAADIBGROO LEPIK & LUHAAR LAWIN LAW OFFICE OF LEPIK AND LUHAAR LAWN DUNKRI 7 TALLININ ESTONIA	5821	6/1/2009	\$46,837.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
3	AUTORITEIT FINANCIELE MARKTEN PO BOX 11723 AMSTERDAM 1001GH NETHERLANDS	8001587	1/27/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
4	BARBIZON TAXI DANIEL COUDRAY 18 RUE DU LORICARD FLEURY EN BIERE 77930 FRANCE	4346	3/30/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
5	BASTION CAPITAL LONDON LIMITED KATHY HOATH 10 PHILPOT LANE LONDON EC3M 8BR UNITED KINGDOM	7000546	1/27/2009	\$14,049.48	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
6	BEIJING BEIQI JIULONG TAXI HOLDING CO. LTD. N RM 3001, CHINA WORLD TOWER 1 BEIJING 100004 CHINA	8000152	12/9/2008	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
7	BEIJING FOREIGN ENTERPRISE HUMAN RESOURCES SERVICE CO., LTD. MS. ZHANG XIAOWEN, UNIT 2508, LEVEL 25 CHINA WORLD TOWER 1 NO. 1 JIAN GUO MEN WAI AVENUE BEIJING 100004 CHINA	5619	6/1/2009	\$3,293.55	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.

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	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED DISALLOWANCE
8	BEIJING PANSKY COMPUTER SYSTEM SERVICE CENTER C/O HELEN WANG NOMURA SECUTITIES BEIJING REP. RM 3001, CHINA WORLD TOWER 1 CHAOYANG DISTRICT BEIJING CHINA	8000210	12/9/2008	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
9	BOWNE OF NEW YORK CITY LLC ATTN: SAL ASTUTO 55 WATER STREET NEW YORK, NY 10041	4779	5/27/2009	\$54,833.84	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
10	CAREER GROUP 10100 SANTA MONICA BOULEVARD SUITE 900 LOS ANGELES, CA 90067	8000450	12/19/2008	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
11	CERRAHOGLU, M. FADLULLAH BARBAROS BULVARI MORBASAN SOKAK CERRAHOGLU BINASI BALMUMCU BESIKTAS ISTANBUL TURKEY	1299	1/22/2009	\$6,302.27	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
12	CLESTRA MODULAR SYSTEMS PVT LTD C/O KAYGEE FOAM PRIVATE LIMITED 1238- 40, VADU BUDRUK TAL SHIRUR, PUNE MH INDIA	8002097	1/29/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
13	COFFEE DISTRIBUTING CORP. BARBARA R. NEWMAN P.O. BOX 766 200 BROADWAY GARDEN CITY PARK, NY 11040	7001056	1/30/2009	\$671.27	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
14	CONCORD GROUP, LLC CINDI L ROGERS 130 NEWPORT CENTER DRIVE SUITE 230 NEWPORT BEACH, CA 92660	7000347	1/14/2009	\$166,914.13	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED DISALLOWANCE
15	CONSOLIDATED EDISON COMPANY OF NEW YORK, INC. BANKRUPTCY GROUP ATTN: GALE D. DAKERS, SUPERVISOR 4 IRVING PLACE, ROOM 1875-S NEW YORK, NY 10003	1007	1/14/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
16	CONTROL RISKS GROUP LTD 1600 K STREET, NW SUITE 450 WASHINGTON, DC 20006	1105	1/19/2009	\$6,740.93	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
17	EBS DEALING RESOURCES JAPAN, LTD DANIEL L FRENCH C/O ICAP NORTH AMERICA INC. HARBORSIDE FINANCIAL CENTER 1100 PLAZA FIVE, 12TH FLOOR JERSEY CITY, NJ 07311	7000936	1/30/2009	\$3,965.53	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
18	FINANCIAL SECURITY ASSURANCE INC. ATTENTION: BRUCE E. STERN, GENERAL COUNSEL AND MANAGING DIRECTOR 31 WEST 52ND STREET NEW YORK, NY 10019	4511	4/27/2009	\$103,771.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
19	FRAMPTON, PETER L. ACCOUNTING COMES ALIVE, INC. 1638 R ST NW, SUITE 117 WASHINGTON, DC 20009	7000143	12/18/2008	\$33,150.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
20	FREIGHT INVESTOR SERVICES LTD MR; JOHN W BANASZKIEWICZ 107 CANNON STREET LONDON EC4N 5AF UNITED KINGDOM	7000278	1/8/2009	\$157,889.85	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
21	FTN FINANCIAL CAPITAL MARKETS WILLIAM J BUCK 845 CROSSOVER LANE MEMPHIS, TN 38117	2020	1/29/2009	\$27,750.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
22	FTN FINANCIAL CAPITAL MARKETS WILLIAM J BUCK 845 CROSSOVER LANE MEMPHIS, TN 38117	4632	1/29/2009	\$50,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as "unknown", "\$0.00*", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED DISALLOWANCE
23	FTN FINANCIAL CAPITAL MARKETS WILLIAM J BUCK 845 CROSSOVER LANE MEMPHIS, TN 38117	4633	1/29/2009	\$25,500.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
24	GIANNI ORIGONI GRIPPO AND PARTNERS VIA DELLE QUATTRO FONTANE 20 ROMA 184 ITALY	998	1/14/2009	\$48,175.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
25	GIANNI, ORIGONI, GRIPPO & PARTNERS 6/8 TOKENHOUSE YARD LONDON EC2R 7AS UNITED KINGDOM	1373	12/15/2008	\$48,175.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
26	HEWLETT PACKARD AP (HONG KONG) LTD -SEE V# [REDACTED] 19/F CITYPLAZA ONE 1111 KINGS ROAD ATTN: MR CHAN KAI YIU TAIKOO SHING HONG KONG CHINA	4236	3/27/2009	\$14,771.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
27	ICICI SECURITIES LTD. ICICI CENTRE H. T. PAREKH MARG CHURCHGATE, MUMBAI 400 020 INDIA	485	12/29/2008	\$33,683.77	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
28	INDIAN INSTITUTE OF MANAGEMENT AHMEDABAD VASTRAPUR AHMEDABAD 380 015 INDIA	1233	1/21/2009	\$63,202.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
29	INSPIRATIONAL CORPORATE EXPERIENCE LTD INGRID BRODIN THE COOMBS HINTON PARVA SWINDON SN4 0DH UNITED KINGDOM	8003469	2/3/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED DISALLOWANCE
30	INTERNATIONAL SOS ASSISTANCE, INC. P.O. BOX 11568 PHILADELPHIA, PA 19116	1708	1/26/2009	\$4,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
31	INTERPUBLIC MARKETING SERVICES (SHANGHAI) LTD. BEIJING BRANCH HAIMIN JIN 18F, BUILDING C, SOHO NEW TOWN NO.88, JIANGUO ROAD, CHAOYANG DISTRICT BEIJING 100022 CHINA	7001882	5/21/2009	\$19,227.91	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
32	ISRAEL A. ENGLANDER & CO. INC. 666 5TH AVENUE 9TH FLOOR NEW YORK, NY 10103	4240	2/18/2009	\$137,510.10	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
33	JIDOSHA, KOKUSAI ATTN:MAKOTO KAWAHAYA 2-17-22 AKASAKA MINATO-KU 13 JAPAN	9006018	2/2/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
34	KOKUSAI MOTORCARS CO., LTD KOKUSAI JIDOSHA 2-17-22 AKASAKA MINATO-KU 13 107-0052 JAPAN	3374	2/2/2009	\$6,132.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
35	KOLLYDAS, PETER 28 COLERIDGE DRIVE MARLBORO, NJ 07746	1012	1/15/2009	\$28,250.38	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
36	LANDAMERICA ASSESSMENT CORP. 1320 HARBOR BAY PARKWAY SUITE 260 ALAMEDA, CA 94502-7230	224	12/15/2008	\$19,300.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
37	LEVERAGE GROUP IT, INC. THE EMPIRE STATE BUILDING 350 FIFTH AVENUE SUITE 5714 NEW YORK, NY 10118	268	12/17/2008	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as "unknown", "\$0.00*", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED DISALLOWANCE
38	LOCH, PAMELA - T/A LOCH ASSOCIATES 85 HIGH STREET TUNBRIDGE WELLS LONDON TN1 1XP UNITED KINGDOM	1067	1/16/2009	\$2,905.69	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
39	MERGENT RELATIONSHIP MANAGEMENT PO BOX 403123 ATLANTA, GA 30384	8000385	12/17/2008	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
40	MERIDIAN COMP OF NEW YORK, INC. MICKI UNKRICH-SENIOR ATTORNEY 1411 LAKE COOK ROAD, MSL 319 DEERFIELD, IL 60015	4181	3/18/2009	\$472,432.48	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
41	METROPOLITAN ST. LOUIS SEWER DISTRICT MSD 2350 MARKET ST. SAINT LOUIS, MO 63103-2555	163	12/12/2008	\$502.89	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
42	MIDDLEBERG COMMUNICATIONS, LLC ATTN: DON MIDDLEBERG 387 PARK AVENUE SOUTH NEW YORK, NY 10016	6289	5/18/2012	\$30,500.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
43	MTSUI COMPANY 14-32 AKASAKA 2CHOME MINATOKU TOKYO 107-0052 JAPAN	255	12/16/2008	\$6,880.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
44	NATIONAL ECONOMIC RESEARCH ASSOCIATES, INC. THOMAS R. FAWKES FREEBORN & PETERS LLP 311 SOUTH WACKER DR. SUITE 3000 CHICAGO, IL 60606	4791	5/27/2009	\$83,327.90	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
45	NEWEDGE GROUP THOMAS GILLIS 52/60,AV.DES CHAMPS ELYSEES PARIS 75008 FRANCE	8003256	1/30/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as "unknown", "\$0.00*", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED DISALLOWANCE
46	NITTAN CAPITAL GROUP LIMITED 3-3-14, NIHONBASHI-HONGOKUCHOU CHUO-KU TOKYO 103-0021 JAPAN	997	1/14/2009	\$6,957.46	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
47	NOTCH PARTNERS, LLC ANDREW THOMPSON 14 ALEXANDER LANE SHORT HILLS, NJ 07078	7002082	5/27/2009	\$90,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
48	OGIER FIDUCIARY SERVICES (JERSEY) LIMITED WHITELEY CHAMBERS DON STREET ST HELIER JERSEY JE4 9WG JERSEY	1686	1/26/2009	\$129,401.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
49	PEGASUS TRANSPORT SERVICE, INC. 463 BARELL AVE. CARLSTADT, NJ 07072-2814	3563	2/12/2009	\$59,885.98	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
50	PEGASUS TRANSPORT SERVICE, INC. 463 BARELL AVE. CARLSTADT, NJ 07072-2814	3564	2/12/2009	\$6,349.82	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
51	PERSPECTIVES FOR TALENTS GMH JOHANNES WEBER UND BROSS GBR EMIL-CLAAR-STRASSE 12 FRANKFURT AM MAIN 60322 GERMANY	4151	3/9/2009	\$6,378.79	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
52	RELIABLE UPDATES SERVICES CORP 330 EAST 38TH STREET #18A NEW YORK, NY 10016	1243	1/21/2009	\$3,833.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
53	RUSSELL, N. CAMERON NATIONAL MOVE MANAGEMENT, LLC WENDER LAW GROUP, PLLC ONE PENN PLAZA, SUITE 2527 NEW YORK, NY 10119	8000240	12/10/2008	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.

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	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED DISALLOWANCE
54	SARAH STEWART SMITH RECRUITMENT 3RD FLOOR 67/68 JERMYN STREET LONDON SW1Y 6NY UNITED KINGDOM	3412	2/3/2009	\$37,523.38	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
55	SOLOMON PAGE GROUP LLC LEWIS MOSHINSKY 260 MADISON AVENUE 3RD FLOOR NEW YORK, NY 10016	7000072	12/9/2008	\$36,395.15	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
56	STHREE LIMITED PETER GWILLAM HUXLEY ASSOCIATES LIMITED GROUND FLOOR DEXTER HOUSE ROYAL MINT COURT LONDON EC3N 4QN UNITED KINGDOM	7000061	12/9/2008	\$200,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
57	SUN & MOON MARKETING COMMUNICATIONS,INC. 12 EAST 41ST STREET, 6TH FLOOR NEW YORK, NY 10017	3758	3/2/2009	\$37,891.50	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
58	SUNGARD SYSTEMS INTERNATIONAL INC MAUREEN A. MCGREEVEY, ESQUIRE 680 E. SWEDES FORD ROAD WAYNE, PA 19087	4822	5/28/2009	\$90,414.43	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
59	THACKRAY WILLIAMS LLP ATTN: GRAEME WEIR KINGS HOUSE 32-40 WIDMORE ROAD BROMLEY, KENT UNITED KINGDOM	9000434	12/23/2008	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
60	THOMAS, JOHN S. JR. 200 EAST 95TH STREET, APT. 2B NEW YORK, NY 10128	7002489	6/1/2009	\$19,770.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED DISALLOWANCE
61	TRADE, THE 39 HATTON GARDEN LONDON EC1N 8EH UNITED KINGDOM	462	12/26/2008	\$10,530.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
62	TRIO EQUITY DERIVATIVES LTD CANNON BRIDGE 25 DOWGATE HILL LONDON EC4R 2BB UNITED KINGDOM	3323	2/2/2009	\$43,071.75	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
63	UPDATE INC. D/B/A UPDATE GRAPHICS 1140 AVENUE OF THE AMERICAS 6TH FLOOR NEW YORK, NY 10036	252	12/16/2008	\$10,750.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
64	VENTURI STAFFING PARTNERS TERRI AYERS 435 ELM STREET SUITE 300 CINCINNATI, OH 45202	7000166	12/22/2008	\$15,894.39	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
65	WERBER, JOHN C., M.D. 36 PLAZA STREET EAST, SUITE #8E BROOKLYN, NY 11238	5890	6/1/2009	\$18,750.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
66	WORK PLACE SOLUTIONS RYOSHIN GINZA EAST MILLER BLDG 3-15-10 GINZA, CHUO-KU TOKYO 13 104-0061 JAPAN	1527	1/26/2009	\$64,392.79	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
67	WORLD CLASS BUSINESS PRODUCTS CHRIS J MORAN 48-49 35TH STREET LONG ISLAND CITY, NY 11101	7000672	1/29/2009	\$32,592.16	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
	Total			\$2,660,926.57	

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EXHIBIT C

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

LEHMAN BROTHERS INC.,

Debtor.

Case No. 08-01420 (SCC) SIPA

**[PROPOSED] ORDER GRANTING THE TRUSTEE’S TWO HUNDRED TWENTY-
SECOND OMNIBUS OBJECTION TO GENERAL CREDITOR CLAIMS SEEKING (I)
TO REDUCE AND/OR RECLASSIFY CERTAIN CLAIMS AND TO ALLOW SUCH
CLAIMS AS MODIFIED, AND (II) TO DISALLOW AND EXPUNGE CERTAIN
CLAIMS (ACCOUNTS PAYABLE CLAIMS)**

Upon the two hundred twenty-second omnibus objection to claims, dated March 21, 2014 (the “Two Hundred Twenty-Second Omnibus Objection to General Creditor Claims”),¹ of James W. Giddens (the “Trustee”), as trustee for the liquidation of Lehman Brothers Inc. (the “Debtor” or “LBI”) under the Securities Investor Protection Act of 1970, as amended, 15 U.S.C. §§ 78aaa *et seq.* (“SIPA”), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), as made applicable to this proceeding pursuant to sections 78fff(b) and 78fff-1(a) of SIPA, and Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), reducing and allowing the Accounts Payable Claims on the basis that the amounts listed on the proofs of claim contradict the books and records of the LBI estate, and, with respect to certain of the Claims, reclassifying the Claims to general unsecured status pursuant to Bankruptcy Code section 507(a)(4)(A), all as more fully described in the Two Hundred Twenty-Second Omnibus Objection to General Creditor Claims; and due and proper notice of the Two Hundred Twenty-Second Omnibus Objection to General Creditor Claims

1. Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the objection.

having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Two Hundred Twenty-Second Omnibus Objection to General Creditor Claims is in the best interests of LBI, its estate, its customers and creditors, and all parties in interest and that the legal and factual bases set forth in the Two Hundred Twenty-Second Omnibus Objection to General Creditor Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the Two Hundred Twenty-Second Omnibus Objection to General Creditor Claims is granted; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 are allowed in the reduced, and/or reclassified amounts as set forth under the heading “*Claim as Modified*”; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 2 are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation and/or interpretation of this Order.

Dated: New York, New York
_____, 2014

HONORABLE SHELLEY C. CHAPMAN
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT 1

IN RE LEHMAN BROTHERS INC., CASE No: 08-01420 (SCC) SIPA
TWO HUNDRED TWENTY-SECOND OMNIBUS OBJECTION: EXHIBIT 1- ACCOUNTS PAYABLE CLAIMS (REDUCE/RECLASS)

	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
1	ADKINS, DON E. 850 AMSTERDAM AVENUE APARTMENT 15A NEW YORK, NY 10025	7000122	12/16/2008	- (A) - (S) \$1,400.00 (P) - (U) \$1,400.00 (T)	- (A) - (S) - (P) \$1,400.00 (U) \$1,400.00 (T)
2	ADMIT ONE LLC DAVID B BLUMENSON C/O ADMIT ONE LLC 1412 BROADWAY SUITE 1800 NEW YORK, NY 10018	7000025	12/5/2008	- (A) - (S) - (P) \$16,340.00 (U) \$16,340.00 (T)	- (A) - (S) - (P) \$11,880.00 (U) \$11,880.00 (T)
3	AL BROOKS THEATRE TICKET AGENCY, INC. 900 WILSHIRE BLVD. LOS ANGELES, CA 90017-4701	4508	4/13/2009	- (A) - (S) - (P) \$18,811.00 (U) \$18,811.00 (T)	- (A) - (S) - (P) \$16,868.00 (U) \$16,868.00 (T)
4	ALL SYSTEMS INSTALLATION SERVICES LLC N CAMERON RUSSELL WENDER LAW GROUP, PLLC ONE PENN PLAZA, SUITE 2527 NEW YORK, NY 10119	7000326	1/13/2009	- (A) - (S) - (P) \$42,966.35 (U) \$42,966.35 (T)	- (A) - (S) - (P) \$13,254.24 (U) \$13,254.24 (T)
5	ALTMAN -HINES CHAUFFEURED LIMOUSINES & SEDANS INC 2340 N. TALMAN AVENUE CHICAGO, IL 60647	3638	2/18/2009	- (A) - (S) - (P) \$1,169.10 (U) \$1,169.10 (T)	- (A) - (S) - (P) \$380.10 (U) \$380.10 (T)
6	ARCH PAGING INC. P.O. BOX 4062 WOBURN, MA 01888-4062	3527	2/9/2009	- (A) - (S) - (P) \$4,562.27 (U) \$4,562.27 (T)	- (A) - (S) - (P) \$3,963.43 (U) \$3,963.43 (T)

* Claim includes unspecified amounts (i.e., amounts not specified by the claimant, amounts listed in a foreign currency, unliquidated amounts and/or amounts listed as “unknown”, “\$0.00*”, “unascertainable”, “undetermined”, or where no dollar amounts were entered in the spaces provided on the proof of claim form), or is a customer claim reclassified to a general creditor claim, which, consistent with the general creditor claims register, is listed as unspecified even where the claimant listed a specific amount on the SIPC customer claim form.

	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
7	AXIS GLOBAL LOGISTICS, LLC P.O. BOX 780108 MASPETH, NY 11378	788	1/9/2009	- (A) - (S) - (P) \$9,991.66 (U) \$9,991.66 (T)	- (A) - (S) - (P) \$4,473.28 (U) \$4,473.28 (T)
8	BIO CENTURY PUBLICATIONS, INC. PO BOX 1246 SAN CARLOS, CA 94070-1246	158	12/12/2008	- (A) - (S) - (P) \$2,995.00 (U) \$2,995.00 (T)	- (A) - (S) - (P) \$410.27 (U) \$410.27 (T)
9	BLACKWATCH BROKERAGE INC. PO BOX 1605 NEW YORK, NY 10008-1605	3289	2/2/2009	- (A) - (S) - (P) \$3,191.51 (U) \$3,191.51 (T)	- (A) - (S) - (P) \$3,087.39 (U) \$3,087.39 (T)
10	BTIG LLC BRIAN ENDRES - CONTROLLER 450 SANSOME STREET, 16TH FLOOR ATTENTION; BRIAN ENDRES SAN FRANCISCO, CA 94111	8003042	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$239,228.00 (U) \$239,228.00 (T)
11	CAFE VENUE 67 FIFTH STREET SAN FRANCISCO, CA 94103-1812	3193	1/30/2009	- (A) - (S) - (P) \$748.71 (U) \$748.71 (T)	- (A) - (S) - (P) \$698.71 (U) \$698.71 (T)
12	CAREY LIMOUSINE OF TAMPA BAY MICHELE A OHARA PO BOX 7520 CLEARWATER, FL 33758	7000118	12/15/2008	- (A) - (S) - (P) \$2,567.40 (U) \$2,567.40 (T)	- (A) - (S) - (P) \$922.20 (U) \$922.20 (T)
13	CHAMPION INTERNATIONAL MOVING, LTD. ONE CHAMPION WAY 1 CHAMPION WAY CANONSBURG, PA 15317-5825	7000741	1/29/2009	- (A) - (S) - (P) \$8,223.27 (U) \$8,223.27 (T)	- (A) - (S) - (P) \$7,455.27 (U) \$7,455.27 (T)

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	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
14	CLAYTON SERVICES, INC. C/O JOSEPH L. CLASEN, ESQ. AND CHRISTOPHER J. MAJOR, ESQ. ROBINSON & COLE LLP 1055 WASHINGTON BLVD., 9TH FL. STAMFORD, CT 06901	1626	1/26/2009	- (A) - (S) - (P) \$27,279.00 (U) \$27,279.00 (T)	- (A) - (S) - (P) \$22,756.00 (U) \$22,756.00 (T)
15	CONTRARIAN FUNDS, LLC TRANSFEROR: MERCER, INC ATTN: ALISA MUMOLA 411 WEST PUTNAM AVENUE, SUITE 425 GREENWICH, CT 06830	4415	5/1/2009	- (A) - (S) - (P) \$180,380.00 (U) \$180,380.00 (T)	- (A) - (S) - (P) \$54,880.00 (U) \$54,880.00 (T)
16	COOK, LESLIE AON CONSULTING 1100 REYNOLDS BLVD. WINSTON SALEM, NC 27105	4238	3/27/2009	- (A) - (S) - (P) \$283,667.50 (U) \$283,667.50 (T)	- (A) - (S) - (P) \$174,850.00 (U) \$174,850.00 (T)
17	DAV EL RESERVATIONS SYSTEM, INC. SCOTT A SOLOMBRINO 200 SECOND STREET CHELSEA, MA 02150-1802	4836	5/28/2009	- (A) - (S) - (P) \$87,937.88 (U) \$87,937.88 (T)	- (A) - (S) - (P) \$8,885.46 (U) \$8,885.46 (T)
18	DGWB, INC. 217 N. MAIN STREET SUITE 200 SANTA ANA, CA 92701	781	1/8/2009	- (A) - (S) - (P) \$386,587.68 (U) \$386,587.68 (T)	- (A) - (S) - (P) \$43,337.73 (U) \$43,337.73 (T)
19	EDELMAN, DANIEL J. DBA EDELMAN MARILYN COTA 21992 NETWORK PL. CHICAGO, IL 60673	7001294	3/6/2009	- (A) - (S) - (P) \$10,488.30 (U) \$10,488.30 (T)	- (A) - (S) - (P) \$3,483.80 (U) \$3,483.80 (T)
20	GEOTEXT TRANSLATIONS, INC JUAN LAGO 259 WEST 30TH STREET 17TH FL NEW YORK, NY 10001	9001529	1/22/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$30,759.70 (U) \$30,759.70 (T)

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	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
21	GIFTED PORTFOLIO 215 PARK AVENUE SOUTH SUITE 1707 NEW YORK, NY 10003	94	12/10/2008	- (A) - (S) - (P) \$17,125.14 (U) \$17,125.14 (T)	- (A) - (S) - (P) \$14,192.69 (U) \$14,192.69 (T)
22	HEWLETT-PACKARD CO. ATTN: KEN HIGMAN 2125 E. KATELLA AVENUE # 400 ANAHEIM, CA 92806	1283	1/22/2009	- (A) - (S) - (P) \$979,751.16 (U) \$979,751.16 (T)	- (A) - (S) - (P) \$328,572.67 (U) \$328,572.67 (T)
23	IHS GLOBAL INSIGHT (USA) INC ANN FARINO 24 HARTWELL AVE LEXINGTON, MA 02421-3158	2101	1/5/2009	- (A) - (S) - (P) \$54,762.31 (U) \$54,762.31 (T)	- (A) - (S) - (P) \$44,433.37 (U) \$44,433.37 (T)
24	INSTITUTIONAL INVESTOR, INC SUNNY SINGH 225 PARK AVE, SOUTH 7TH FLOOR FINANCE DEPT NEW YORK, NY 10003	7000176	12/22/2008	- (A) - (S) - (P) \$16,145.00 (U) \$16,145.00 (T)	- (A) - (S) - (P) \$4,500.00 (U) \$4,500.00 (T)
25	KEKST AND COMPANY INCORPORATED 437 MADISON AVENUE - 19TH FLOOR NEW YORK, NY 10022	4531	5/15/2009	- (A) - (S) - (P) \$514,374.17 (U) \$514,374.17 (T)	- (A) - (S) - (P) \$172,016.24 (U) \$172,016.24 (T)
26	LEE HECHT HARRISON, LLC 175 BROAD HOLLOW ROAD MELVILLE, NY 11747	3568	2/9/2009	- (A) - (S) - (P) \$68,150.00 (U) \$68,150.00 (T)	- (A) - (S) - (P) \$3,550.00 (U) \$3,550.00 (T)
27	LIQUIDITY SOLUTIONS, INC. TRANSFEROR: TOWN CAR EXECUTIVE CAR AND LIMO ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	75	12/9/2008	- (A) - (S) - (P) \$39,502.71 (U) \$39,502.71 (T)	- (A) - (S) - (P) \$39,337.12 (U) \$39,337.12 (T)

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	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
28	LOUIS CAPITAL MARKETS LP 500 FIFTH AVENUE SUITE 2010 NEW YORK, NY 10110	2106	10/13/2008	- (A) - (S) - (P) \$19,393.50 (U) \$19,393.50 (T)	- (A) - (S) - (P) \$18,617.29 (U) \$18,617.29 (T)
29	M DELVIN AND ASSOCIATES 1240 E TUJUNGA AVE BURBANK, CA 91501	7001368	4/14/2009	- (A) - (S) - (P) \$161,630.53 (U) \$161,630.53 (T)	- (A) - (S) - (P) \$5,919.75 (U) \$5,919.75 (T)
30	MACGREGOR GROUP, INC. P.O. BOX 1669 NEW YORK, NY 10008-1669	3290	2/2/2009	- (A) - (S) - (P) \$19,050.00 (U) \$19,050.00 (T)	- (A) - (S) - (P) \$17,190.00 (U) \$17,190.00 (T)
31	MATHWORKS INC., THE 3 APPLE HILL DRIVE NATICK, MA 01760-2098	1300	1/22/2009	- (A) - (S) - (P) \$5,317.90 (U) \$5,317.90 (T)	- (A) - (S) - (P) \$385.25 (U) \$385.25 (T)
32	MAZE COMPUTER COMMUNICATIONS, INC. 3 WILLOW COURT WHITEHOUSE STATION, NJ 08889	1340	1/5/2009	- (A) - (S) - (P) \$32,368.75 (U) \$32,368.75 (T)	- (A) - (S) - (P) \$31,099.58 (U) \$31,099.58 (T)
33	METRO OFFICE FURNITURE RENTAL, INC 310 FIFTH AVENUE NEW YORK, NY 10001	8000442	12/19/2008	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$4,585.14 (U) \$4,585.14 (T)
34	MILROSE CONSULTANTS, INC. 498 SEVENTH AVENUE 8TH FLOOR NEW YORK, NY 10018-6944	673	1/5/2009	- (A) - (S) - (P) \$88,287.12 (U) \$88,287.12 (T)	- (A) - (S) - (P) \$56,374.00 (U) \$56,374.00 (T)

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	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
35	MLLER TABAK & CO. LLC JEFF MILLER 331 MADISON AVENUE 12TH FLOOR NEW YORK, NY 10017	8003366	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$101,510.00 (U) \$101,510.00 (T)
36	MUSSER, PHILIP A. NEW FRONTIER STRATEGY 315 KENTUCKY AVENUE ALEXANDRIA, VA 22305	320	12/19/2008	- (A) - (S) \$15,885.48 (P) - (U) \$15,885.48 (T)	- (A) - (S) - (P) \$15,885.48 (U) \$15,885.48 (T)
37	NETSCOUT SYSTEMS INC JEANNE CAMARA 310 LITTLETON ROAD WESTFORD, MA 01886	7000119	12/15/2008	- (A) - (S) - (P) \$23,292.54 (U) \$23,292.54 (T)	- (A) - (S) - (P) \$19,764.54 (U) \$19,764.54 (T)
38	NEWEDGE USA, LLC THOMAS GILLIS 550 WEST JACKSON BLVD. SUITE 500 CHICAGO, IL 60660-5716	8003313	1/30/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$190,435.91 (U) \$190,435.91 (T)
39	NITTAN CAPITAL ASIA LIMITED SUITE 709, 7TH FLOOR, JARDINE HOUSE, 1 CONNAUGHT PLACE, ATTN: MR. CLARENCE NG, DIRECTOR HONG KONG CHINA	2238	1/14/2009	- (A) - (S) - (P) \$17,214.41 (U) \$17,214.41 (T)	- (A) - (S) - (P) \$3,500.00 (U) \$3,500.00 (T)
40	NITTAN CAPITAL SINGAPORE PTE LTD MICHELLE CHUA 9 RAFFLES PLACE #16-21 REPUBLIC PLAZA II SINGAPORE 048619 SINGAPORE	8003811	5/13/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$7,469.40 (U) \$7,469.40 (T)
41	NITTAN FX LIMITED 3-14, 3-CHOME NIHONBASHI HONGOKUCHO CHUO-KU TOKYO 103-0021, JAPAN JAPAN	588	12/30/2008	- (A) \$3,931.94 (S) - (P) \$0.00 (U) \$3,931.94 (T)	- (A) - (S) - (P) \$1,788.95 (U) \$1,788.95 (T)

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	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
42	OPEN SYSTEMS TECHNOLOGIES STEVEN G WATSON 462 7TH AVENUE, 15TH FLOOR NEW YORK, NY 10018	7001061	1/30/2009	- (A) - (S) - (P) \$158,375.00 (U) \$158,375.00 (T)	- (A) - (S) - (P) \$28,125.00 (U) \$28,125.00 (T)
43	PRECISION ENGRAVING COMPANY 243 DIXON AVENUE AMITYVILLE, NY 11701	4648	5/21/2009	- (A) - (S) - (P) \$43,455.03 (U) \$43,455.03 (T)	- (A) - (S) - (P) \$1,603.96 (U) \$1,603.96 (T)
44	PREMIER PARTNERS INC 48 WOODPART ROAD 2ND FLOOR SPARTA, NJ 07871	5	12/5/2008	- (A) - (S) - (P) \$5,350.00 (U) \$5,350.00 (T)	- (A) - (S) - (P) \$891.67 (U) \$891.67 (T)
45	PURA FLO CORPORATION PO BOX 690447 HOUSTON, TX 77269-0447	291	12/18/2008	- (A) - (S) - (P) \$151.56 (U) \$151.56 (T)	- (A) - (S) - (P) \$98.51 (U) \$98.51 (T)
46	QWEST CORPORATION ATTN: JANE FREY 1801 CALIFORNIA ST. RM 900 DENVER, CO 80202	5744	6/1/2009	- (A) - (S) - (P) \$43,708.84 (U) \$43,708.84 (T)	- (A) - (S) - (P) \$509.72 (U) \$509.72 (T)
47	RJ POTTER COMPANY WILLIAMS SQUARE-SUITE 360 5215 NORTH O'CONNOR BLVD IRVING, TX 75039	3607	2/16/2009	- (A) - (S) - (P) \$24,000.00 (U) \$24,000.00 (T)	- (A) - (S) - (P) \$1,318.68 (U) \$1,318.68 (T)
48	ROOT LEARNING, INC BRUCE A HULBERT 5470 MAIN STREET SYLVANIA, OH 43560	7002224	5/29/2009	- (A) - (S) - (P) \$4,200.00 (U) \$4,200.00 (T)	- (A) - (S) - (P) \$900.00 (U) \$900.00 (T)

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	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
49	ROSE PRESS INC 8 NORTH 14TH AVE MT VERNON, NY 10550	550	12/29/2008	- (A) - (S) - (P) \$4,123.10 (U) \$4,123.10 (T)	- (A) - (S) - (P) \$3,640.83 (U) \$3,640.83 (T)
50	SCOTT LOGIC LTD. GARY SCOTT 1 ST JAMES GATE NEWCASTLE UPON TYNE NE1 4AD UNITED KINGDOM	3464	2/5/2009	- (A) - (S) - (P) \$370,328.22 (U) \$370,328.22 (T)	- (A) - (S) - (P) \$49,522.85 (U) \$49,522.85 (T)
51	SDS FINANCIAL TECHNOLOGIES 111 BROADWAY - 6TH FLOOR NEW YORK, NY 10006	474	12/29/2008	- (A) - (S) - (P) \$6,827.64 (U) \$6,827.64 (T)	- (A) - (S) - (P) \$1,441.40 (U) \$1,441.40 (T)
52	SECURITIES TRAINING CORP ATTN: ACCOUNTS RECEIVABLE 17 BATTERY PLACE, SUITE 1025 NEW YORK, NY 10004	3039	1/30/2009	- (A) - (S) - (P) \$271,734.49 (U) \$271,734.49 (T)	- (A) - (S) - (P) \$185,955.39 (U) \$185,955.39 (T)
53	SEOUL MONEY BROKERAGE SERVICES., LTD CHUNG, KYU YOUNG KFB BLDG 4-1, 1-GA, MYONG-DONG SEOUL 100-021 SOUTH KOREA	8000637	12/30/2008	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$183.44 (U) \$183.44 (T)
54	SONTAG, LAUREN 14 MANOR DRIVE GOLDENS BRIDGE, NY 10526-1204	82	12/10/2008	- (A) - (S) \$2,500.00 (P) - (U) \$2,500.00 (T)	- (A) - (S) - (P) \$2,500.00 (U) \$2,500.00 (T)
55	STAFFMARK INVESTMENTS, LLC TERRI AYERS 435 ELM STREET SUITE 300 CINCINNATI, OH 45202	7000167	12/22/2008	- (A) - (S) - (P) \$8,274.69 (U) \$8,274.69 (T)	- (A) - (S) - (P) \$7,774.69 (U) \$7,774.69 (T)

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	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
56	THE BANK OF NEW YORK MELLON JAMES D. NEWELL BUCHANAN INGERSOLL & ROONEY, PC 20TH FLOOR, ONE OXFORD CENTER PITTSBURGH, PA 15219	7002171	5/28/2009	- (A) \$1,084.32 (S) - (P) - (U) \$1,084.32 (T)	- (A) - (S) - (P) \$686.53 (U) \$686.53 (T)
57	THE CORPORATE PRESENCE, INC STEPHEN E COOK 19 WEST 21ST STREET SUITE 303 NEW YORK, NY 10010	7000207	12/29/2008	- (A) - (S) - (P) \$383,274.28 (U) \$383,274.28 (T)	- (A) - (S) - (P) \$286,628.97 (U) \$286,628.97 (T)
58	TULLET PREBON (EUROPE) LIMITED JAMES S. CARR, ESQ. C/O KELLEY DRYE & WARREN LLP 101 PARK AVENUE 29TH FLOOR NEW YORK, NY 10178	7002146	5/28/2009	- (A) - (S) - (P) \$482,411.15 (U) \$482,411.15 (T)	- (A) - (S) - (P) \$471,827.38 (U) \$471,827.38 (T)
59	TULLETT PREBON (SINGAPORE) LIMITED KELLEY DRYE & WARREN LLP 101 PARK AVENUE 28TH FLOOR NEW YORK, NY 10178	8002610	1/29/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$321,960.70 (U) \$321,960.70 (T)
60	TULLETT PREBON HOLDINGS CORPORATION KELLEY DRYE & WARREN C/O KELLEY DRYE & WARREN 101 PARK AVENUE NEW YORK, NY 10178	8001996	1/28/2009	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$729,097.12 (U) \$729,097.12 (T)
61	UNIMAC FINANCIAL 350 MICHELA PLACE CARLSTADT, NJ 07072-2304	167	12/12/2008	- (A) - (S) - (P) \$115,691.58 (U) \$115,691.58 (T)	- (A) - (S) - (P) \$90,810.81 (U) \$90,810.81 (T)
62	VONWIN CAPITAL MANAGEMENT, LP TRANSFEROR: UNIRISC, INC ROGER VON SPIEGEL, MANAGING DIRECTOR 261 FIFTH AVENUE, 22ND FLOOR NEW YORK, NY 10016	7001326	3/26/2009	- (A) - (S) - (P) \$132,990.90 (U) \$132,990.90 (T)	- (A) - (S) - (P) \$127,322.90 (U) \$127,322.90 (T)

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	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	ASSERTED AMOUNT	CLAIM AS MODIFIED
63	XCAPER INDUSTRIES, LLC 17321 EASTMAN IRVINE, CA 92614	8000135	12/8/2008	- (A) - (S) - (P) UNSPECIFIED* (U) UNSPECIFIED* (T)	- (A) - (S) - (P) \$16,486.36 (U) \$16,486.36 (T)
				- (A) \$5,016.26 (S) \$19,785.48 (P)	- (A) - (S) - (P)
	Total			\$5,199,168.35 (U) \$5,223,970.09 (T)	\$4,053,387.88 (U) \$4,053,387.88 (T)

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EXHIBIT 2

IN RE LEHMAN BROTHERS INC., CASE No: 08-01420 (SCC) SIPA
TWO HUNDRED TWENTY-SECOND OMNIBUS OBJECTION: EXHIBIT 2- ACCOUNTS PAYABLE CLAIMS (NO LIABILITY)

	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED DISALLOWANCE
1	ALLO COMMUNICATIONS ALLISON R O'NEIL 610 BROADWAY IMPERIAL, NE 69033	7000060	12/9/2008	\$19,500.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
2	AS ADVOKAADIBGROO LEPIK & LUHAAR LAWIN LAW OFFICE OF LEPIK AND LUHAAR LAWN DUNKRI 7 TALLININ ESTONIA	5821	6/1/2009	\$46,837.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
3	AUTORITEIT FINANCIELE MARKTEN PO BOX 11723 AMSTERDAM 1001GH NETHERLANDS	8001587	1/27/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
4	BARBIZON TAXI DANIEL COUDRAY 18 RUE DU LORICARD FLEURY EN BIERE 77930 FRANCE	4346	3/30/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
5	BASTION CAPITAL LONDON LIMITED KATHY HOATH 10 PHILPOT LANE LONDON EC3M 8BR UNITED KINGDOM	7000546	1/27/2009	\$14,049.48	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
6	BEIJING BEIQI JIULONG TAXI HOLDING CO. LTD. N RM 3001, CHINA WORLD TOWER 1 BEIJING 100004 CHINA	8000152	12/9/2008	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
7	BEIJING FOREIGN ENTERPRISE HUMAN RESOURCES SERVICE CO., LTD. MS. ZHANG XIAOWEN, UNIT 2508, LEVEL 25 CHINA WORLD TOWER 1 NO. 1 JIAN GUO MEN WAI AVENUE BEIJING 100004 CHINA	5619	6/1/2009	\$3,293.55	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.

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	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED DISALLOWANCE
8	BEIJING PANSKY COMPUTER SYSTEM SERVICE CENTER C/O HELEN WANG NOMURA SECUTITIES BEIJING REP. RM 3001, CHINA WORLD TOWER 1 CHAOYANG DISTRICT BEIJING CHINA	8000210	12/9/2008	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
9	BOWNE OF NEW YORK CITY LLC ATTN: SAL ASTUTO 55 WATER STREET NEW YORK, NY 10041	4779	5/27/2009	\$54,833.84	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
10	CAREER GROUP 10100 SANTA MONICA BOULEVARD SUITE 900 LOS ANGELES, CA 90067	8000450	12/19/2008	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
11	CERRAHOGLU, M. FADLULLAH BARBAROS BULVARI MORBASAN SOKAK CERRAHOGLU BINASI BALMUMCU BESIKTAS ISTANBUL TURKEY	1299	1/22/2009	\$6,302.27	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
12	CLESTRA MODULAR SYSTEMS PVT LTD C/O KAYGEE FOAM PRIVATE LIMITED 1238- 40, VADU BUDRUK TAL SHIRUR, PUNE MH INDIA	8002097	1/29/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
13	COFFEE DISTRIBUTING CORP. BARBARA R. NEWMAN P.O. BOX 766 200 BROADWAY GARDEN CITY PARK, NY 11040	7001056	1/30/2009	\$671.27	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.

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	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED DISALLOWANCE
14	CONCORD GROUP, LLC CINDI L ROGERS 130 NEWPORT CENTER DRIVE SUITE 230 NEWPORT BEACH, CA 92660	7000347	1/14/2009	\$166,914.13	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
15	CONSOLIDATED EDISON COMPANY OF NEW YORK, INC. BANKRUPTCY GROUP ATTN: GALE D. DAKERS, SUPERVISOR 4 IRVING PLACE, ROOM 1875-S NEW YORK, NY 10003	1007	1/14/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
16	CONTROL RISKS GROUP LTD 1600 K STREET, NW SUITE 450 WASHINGTON, DC 20006	1105	1/19/2009	\$6,740.93	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
17	EBS DEALING RESOURCES JAPAN, LTD DANIEL L FRENCH C/O ICAP NORTH AMERICA INC. HARBORSIDE FINANCIAL CENTER 1100 PLAZA FIVE, 12TH FLOOR JERSEY CITY, NJ 07311	7000936	1/30/2009	\$3,965.53	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
18	FINANCIAL SECURITY ASSURANCE INC. ATTENTION: BRUCE E. STERN, GENERAL COUNSEL AND MANAGING DIRECTOR 31 WEST 52ND STREET NEW YORK, NY 10019	4511	4/27/2009	\$103,771.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
19	FRAMPTON, PETER L. ACCOUNTING COMES ALIVE, INC. 1638 R ST NW, SUITE 117 WASHINGTON, DC 20009	7000143	12/18/2008	\$33,150.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
20	FREIGHT INVESTOR SERVICES LTD MR; JOHN W BANASZKIEWICZ 107 CANNON STREET LONDON EC4N 5AF UNITED KINGDOM	7000278	1/8/2009	\$157,889.85	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.

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	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED DISALLOWANCE
21	FTN FINANCIAL CAPITAL MARKETS WILLIAM J BUCK 845 CROSSOVER LANE MEMPHIS, TN 38117	2020	1/29/2009	\$27,750.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
22	FTN FINANCIAL CAPITAL MARKETS WILLIAM J BUCK 845 CROSSOVER LANE MEMPHIS, TN 38117	4632	1/29/2009	\$50,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
23	FTN FINANCIAL CAPITAL MARKETS WILLIAM J BUCK 845 CROSSOVER LANE MEMPHIS, TN 38117	4633	1/29/2009	\$25,500.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
24	GIANNI ORIGONI GRIPPO AND PARTNERS VIA DELLE QUATTRO FONTANE 20 ROMA 184 ITALY	998	1/14/2009	\$48,175.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
25	GIANNI, ORIGONI, GRIPPO & PARTNERS 6/8 TOKENHOUSE YARD LONDON EC2R 7AS UNITED KINGDOM	1373	12/15/2008	\$48,175.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
26	HEWLETT PACKARD AP (HONG KONG) LTD -SEE V# [REDACTED] 19/F CITYPLAZA ONE 1111 KINGS ROAD ATTN: MR CHAN KAI YIU TAIKOO SHING HONG KONG CHINA	4236	3/27/2009	\$14,771.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
27	ICICI SECURITIES LTD. ICICI CENTRE H. T. PAREKH MARG CHURCHGATE, MUMBAI 400 020 INDIA	485	12/29/2008	\$33,683.77	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
28	INDIAN INSTITUTE OF MANAGEMENT AHMEDABAD VASTRAPUR AHMEDABAD 380 015 INDIA	1233	1/21/2009	\$63,202.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.

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	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED DISALLOWANCE
29	INSPIRATIONAL CORPORATE EXPERIENCE LTD INGRID BRODIN THE COOMBS HINTON PARVA SWINDON SN4 0DH UNITED KINGDOM	8003469	2/3/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
30	INTERNATIONAL SOS ASSISTANCE, INC. P.O. BOX 11568 PHILADELPHIA, PA 19116	1708	1/26/2009	\$4,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
31	INTERPUBLIC MARKETING SERVICES (SHANGHAI) LTD. BEIJING BRANCH HAIMIN JIN 18F, BUILDING C, SOHO NEW TOWN NO.88, JIANGUO ROAD, CHAOYANG DISTRICT BEIJING 100022 CHINA	7001882	5/21/2009	\$19,227.91	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
32	ISRAEL A. ENGLANDER & CO. INC. 666 5TH AVENUE 9TH FLOOR NEW YORK, NY 10103	4240	2/18/2009	\$137,510.10	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
33	JIDOSHA, KOKUSAI ATTN:MAKOTO KAWAHAYA 2-17-22 AKASAKA MINATO-KU 13 JAPAN	9006018	2/2/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
34	KOKUSAI MOTORCARS CO., LTD KOKUSAI JIDOSHA 2-17-22 AKASAKA MINATO-KU 13 107-0052 JAPAN	3374	2/2/2009	\$6,132.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
35	KOLLYDAS, PETER 28 COLERIDGE DRIVE MARLBORO, NJ 07746	1012	1/15/2009	\$28,250.38	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.

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	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED DISALLOWANCE
36	LANDAMERICA ASSESSMENT CORP. 1320 HARBOR BAY PARKWAY SUITE 260 ALAMEDA, CA 94502-7230	224	12/15/2008	\$19,300.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
37	LEVERAGE GROUP IT, INC. THE EMPIRE STATE BUILDING 350 FIFTH AVENUE SUITE 5714 NEW YORK, NY 10118	268	12/17/2008	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
38	LOCH, PAMELA - T/A LOCH ASSOCIATES 85 HIGH STREET TUNBRIDGE WELLS LONDON TN1 1XP UNITED KINGDOM	1067	1/16/2009	\$2,905.69	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
39	MERGENT RELATIONSHIP MANAGEMENT PO BOX 403123 ATLANTA, GA 30384	8000385	12/17/2008	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
40	MERIDIAN COMP OF NEW YORK, INC. MICKI UNKRICH-SENIOR ATTORNEY 1411 LAKE COOK ROAD, MSL 319 DEERFIELD, IL 60015	4181	3/18/2009	\$472,432.48	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
41	METROPOLITAN ST. LOUIS SEWER DISTRICT MSD 2350 MARKET ST. SAINT LOUIS, MO 63103-2555	163	12/12/2008	\$502.89	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
42	MIDDLEBERG COMMUNICATIONS, LLC ATTN: DON MIDDLEBERG 387 PARK AVENUE SOUTH NEW YORK, NY 10016	6289	5/18/2012	\$30,500.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
43	MITSUMI COMPANY 14-32 AKASAKA 2CHOME MINATOKU TOKYO 107-0052 JAPAN	255	12/16/2008	\$6,880.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.

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44	NATIONAL ECONOMIC RESEARCH ASSOCIATES, INC. THOMAS R. FAWKES FREEBORN & PETERS LLP 311 SOUTH WACKER DR. SUITE 3000 CHICAGO, IL 60606	4791	5/27/2009	\$83,327.90	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
45	NEWEDGE GROUP THOMAS GILLIS 52/60,AV.DES CHAMPS ELYSEES PARIS 75008 FRANCE	8003256	1/30/2009	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
46	NITTAN CAPITAL GROUP LIMITED 3-3-14, NIHONBASHI-HONGOKUCHOU CHUO-KU TOKYO 103-0021 JAPAN	997	1/14/2009	\$6,957.46	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
47	NOTCH PARTNERS, LLC ANDREW THOMPSON 14 ALEXANDER LANE SHORT HILLS, NJ 07078	7002082	5/27/2009	\$90,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
48	OGIER FIDUCIARY SERVICES (JERSEY) LIMITED WHITELEY CHAMBERS DON STREET ST HELIER JERSEY JE4 9WG JERSEY	1686	1/26/2009	\$129,401.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
49	PEGASUS TRANSPORT SERVICE, INC. 463 BARELL AVE. CARLSTADT, NJ 07072-2814	3563	2/12/2009	\$59,885.98	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
50	PEGASUS TRANSPORT SERVICE, INC. 463 BARELL AVE. CARLSTADT, NJ 07072-2814	3564	2/12/2009	\$6,349.82	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.

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	NAME / ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	TOTAL CLAIM DOLLARS	TRUSTEE'S REASON FOR PROPOSED DISALLOWANCE
51	PERSPECTIVES FOR TALENTS GMH JOHANNES WEBER UND BROSS GBR EMIL-CLAAR-STRASSE 12 FRANKFURT AM MAIN 60322 GERMANY	4151	3/9/2009	\$6,378.79	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
52	RELIABLE UPDATES SERVICES CORP 330 EAST 38TH STREET #18A NEW YORK, NY 10016	1243	1/21/2009	\$3,833.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
53	RUSSELL, N. CAMERON NATIONAL MOVE MANAGEMENT, LLC WENDER LAW GROUP, PLLC ONE PENN PLAZA, SUITE 2527 NEW YORK, NY 10119	8000240	12/10/2008	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
54	SARAH STEWART SMITH RECRUITMENT 3RD FLOOR 67/68 JERMYN STREET LONDON SW1Y 6NY UNITED KINGDOM	3412	2/3/2009	\$37,523.38	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
55	SOLOMON PAGE GROUP LLC LEWIS MOSHINSKY 260 MADISON AVENUE 3RD FLOOR NEW YORK, NY 10016	7000072	12/9/2008	\$36,395.15	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
56	STHREE LIMITED PETER GWILLAM HUXLEY ASSOCIATES LIMITED GROUND FLOOR DEXTER HOUSE ROYAL MINT COURT LONDON EC3N 4QN UNITED KINGDOM	7000061	12/9/2008	\$200,000.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
57	SUN & MOON MARKETING COMMUNICATIONS, INC. 12 EAST 41ST STREET, 6TH FLOOR NEW YORK, NY 10017	3758	3/2/2009	\$37,891.50	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.

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58	SUNGARD SYSTEMS INTERNATIONAL INC MAUREEN A. MCGREEVEY, ESQUIRE 680 E. SWEDESFORD ROAD WAYNE, PA 19087	4822	5/28/2009	\$90,414.43	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
59	THACKRAY WILLIAMS LLP ATTN: GRAEME WEIR KINGS HOUSE 32-40 WIDMORE ROAD BROMLEY, KENT UNITED KINGDOM	9000434	12/23/2008	UNSPECIFIED*	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
60	THOMAS, JOHN S. JR. 200 EAST 95TH STREET, APT. 2B NEW YORK, NY 10128	7002489	6/1/2009	\$19,770.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
61	TRADE, THE 39 HATTON GARDEN LONDON EC1N 8EH UNITED KINGDOM	462	12/26/2008	\$10,530.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
62	TRIO EQUITY DERIVATIVES LTD CANNON BRIDGE 25 DOWGATE HILL LONDON EC4R 2BB UNITED KINGDOM	3323	2/2/2009	\$43,071.75	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
63	UPDATE INC. D/B/A UPDATE GRAPHICS 1140 AVENUE OF THE AMERICAS 6TH FLOOR NEW YORK, NY 10036	252	12/16/2008	\$10,750.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
64	VENTURI STAFFING PARTNERS TERRI AYERS 435 ELM STREET SUITE 300 CINCINNATI, OH 45202	7000166	12/22/2008	\$15,894.39	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
65	WERBER, JOHN C., M.D. 36 PLAZA STREET EAST, SUITE #8E BROOKLYN, NY 11238	5890	6/1/2009	\$18,750.00	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.

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66	WORK PLACE SOLUTIONS RYOSHIN GINZA EAST MILLER BLDG 3-15-10 GINZA, CHUO-KU TOKYO 13 104-0061 JAPAN	1527	1/26/2009	\$64,392.79	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
67	WORLD CLASS BUSINESS PRODUCTS CHRIS J MORAN 48-49 35TH STREET LONG ISLAND CITY, NY 11101	7000672	1/29/2009	\$32,592.16	NO LEGAL OR FACTUAL JUSTIFICATION FOR ASSERTING A CLAIM AGAINST LBI. THE AMOUNTS CLAIMED DO NOT CONSTITUTE OBLIGATIONS BY LBI.
	Total			\$2,660,926.57	

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